

Dual Track Pilot Project

Department of Health and Social Services – Program 54

I. PROGRAM OBJECTIVES

Under State Statute, the Department is mandated to investigating every legitimate report of harm made on a child. The Dual Track Pilot Project established a grant program in the Matanuska-Susitna Valley, a referral process by which the Division of Family and Youth Services referred low-risk “priority 3” reports of harm to the grantee for assessment. The division conducts an initial assessment following receipt of a report of harm and, if considered a low-risk referral, the Division refers the family to the grantee for assessment and services.

II. PROGRAM PROCEDURES

The above grant is funded from State General Fund monies. The funds are administered by DFYS and awarded to community nonprofit organizations. However, Dual Track is a pilot project and is a single source grant.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Funds under this program are used to assist in developing a modified approach for those families in the Mat-Su Valley where a low-risk priority 3 report of harm has been made. It is hoped that families will feel less threatened by a community-based agency offering an “assessment” rather than an “investigation” and thus more receptive to intervention.

Suggested Audit Procedures

Review:

1. Notification of Grant Award (NGA) including all conditions;
2. grant revisions and related transmittal letters;
3. licenses, certifications, approvals, status of private non-profit corporation, if applicable; and
4. budget documents including final revised budget and budget narrative.

Test financial and related records and determine that funds expended were for purposes specified in the grant.

Compliance Requirements

Costs allowed under this program are determined by Public Law 104-235, the Child Abuse Prevention and Treatment Act amendment, grant regulations, 7 AAC 78, - 2 AAC 45, as well as the terms and provisions of the grant, including budget documents and special conditions.

Suggested Audit Procedures

- Review grant and related budget documents in conjunction with the Department of Health and Social Services grant regulations (7 AAC 78).
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78.
- Determine whether expenditures are within the budget limits prescribed by the notification of grant award.

B. ELIGIBILITY

Compliance Requirements

Eligible applicants include private nonprofit corporations, Indian Reorganization Act and traditional tribal councils, city or borough governments, municipalities, schools, regional Native health corporations, other political subdivisions of the state, or a combination of these entities.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documents, licenses, certification, and approvals, to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

A 15% cash or inkind match is required under this grant.

D. REPORTING REQUIREMENTS

Compliance Requirements

The agency must submit quarterly activity and expenditure reports no later than fifteen days after the close of each quarter, or as specified in the grant documents.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;
- That reports revenues and expenditures agree with the agency's general ledger; and
- Those expenditures are within the budget limits or contract provisions.

Compliance Requirements

Agency Audited Financial Statements must present a statement of revenue and expenditures for each state grant. Such statements must show, for each state fiscal grant year, the final approved budget by line item category, actual revenues and expenditures and variance between budget and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirements

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state.
- Review audited financial statements to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

The agency must act upon any recommendation made during program site review.

Suggested Audit Procedures

- Obtain copy of program site review;
- Determine if recommendations in the site review are being implemented.

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